

THE CORPORATION OF THE CITY OF WHITE ROCK

# 2011 Annual Report



**WHITE ROCK**  
CITY BY THE SEA  
[www.whiterockcity.ca](http://www.whiterockcity.ca)

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## A YEAR OF TRANSITION

An election year is always an interesting time in the life of a city – and 2011 was no exception.

Catherine Ferguson said goodbye to White Rock City Hall after six years, and Councillor Doug McLean retired from public service after 16 years in White Rock City Council. In November, residents elected a new Mayor and two new Councillors.

We wish to thank the 2009 – 2011 Council for their many contributions to our community.



Back row: Councillors Grant Meyer, Mary-Wade Anderson, Helen Fathers, Doug McLean  
Front row: Councillor Alan Campbell, Mayor Catherine Ferguson, Councillor Lynne Sinclair.

## OUR MISSION

**“Building community excellence through effective stewardship of all community resources.”**

*The City of White Rock would like to thank the following photographers for the use of their images in the 2011 Annual Report: Jamie Leggatt, Craig Mutch and Kent Kallberg. The 2011 Annual Report was prepared by the Communications Office and Financial Services Department.*



# MAYOR'S MESSAGE



On behalf of Council, I am pleased to present the 2011 Annual Report for the City of White Rock. This report provides a comprehensive overview of the City's financial performance for the fiscal year ending on December 31, 2011, as well as a review of departmental activities and program highlights for the year.

In 2011, as part of our goal to create a sustainable city, over 40 grant projects were completed in partnership with RInC, Build Canada, ICBC, and Translink programs, including transit improvements to multiple locations, the creation of a bicycle network loop from Thrift to Marine, major pedestrian improvements and minor road and intersection improvements.

A number of City facilities underwent significant renovations in 2011. An elevator was installed at Kent Street Activity Centre to ensure that everyone has access to the second floor of the centre. The White Rock Museum and Archives was also revitalized to better serve both residents and visitors while preserving records of archival value to the City of White Rock and the community as a whole.

Last June the City hosted a celebration with partners and major donors of White Rock's Centre for Active Living and the Peace Arch Curling Centre to mark the official opening of the new, innovative facility dedicated to helping citizens "live well".

Throughout 2011, the City continued to show leadership in environmental sustainability and climate change. In January we implemented the Green Can program for single family dwellings. This program enables residents to keep food waste out of their garbage. Food and lawn clippings in the Green Can are taken to Richmond Soil Fibre to be converted into nutrient rich soil. Moving forward we will continue to focus on our recycling and green waste programs in order to achieve the 70% solid waste diversion rate mandated by Metro Vancouver.

If you have ever forgotten your garbage day you will enjoy our new online solid waste collection reminder service. We have integrated the service from recollect.net on our web site, which enables residents to receive free reminders via e-mail about their garbage and recycling collection schedule. Phone and text reminders are also available at a nominal fee. Visit the garbage and recycling section of our website at [www.whiterockcity.ca](http://www.whiterockcity.ca) to sign up.

On behalf of City Council, we hope you enjoy this report on our City's activities and accomplishments of 2011.



Wayne Baldwin  
Mayor



# CITY OF WHITE ROCK AT A GLANCE - 2011

INCORPORATED  
April 15, 1957

POPULATION (2011 CENSUS)  
19,339

RESIDENTIAL HOUSING STATS  
241 new housing units, minus 51 demolitions for a net increase of 190 housing units

CONSTRUCTION VALUE  
\$75,354,360

CITY AREA  
5.13 sq. km.

DEDICATED PARK LAND  
80 acres (approx.)

PIER LENGTH  
1,542 ft or .28 miles or 0.47 km

PROMENADE LENGTH  
7,199 ft or 1.36 miles or 2.19 km

AVERAGE COST OF A DETACHED HOME  
\$949,487

AVERAGE CONSTRUCTION VALUE OF A DETACHED HOME  
\$737,222

BUILDING PERMITS ISSUED  
211 total

BUSINESS LICENSES ISSUED  
1,770 business licenses

## POPULATION AND DWELLINGS

	WHITE ROCK	BC
Population in 2011	19,339	4,400,057
Population in 2006	18,755	4,113,487
2006 to 2011 population change (%)	3.1	7.0
Total private dwellings	10,498	1,945,365
Private dwellings occupied by usual residents	9,866	1,764,637
Population density per square kilometre	3,773.5	4.8
Land area (square km)	5.13	922,509.29

Source: Statistics Canada, 2011 Census of Population

## AGE DISTRIBUTION

	MALE	FEMALE
All Ages	8,460	10,295
0 – 14	965	970
15 – 24	845	775
25 – 44	1,920	2,105
45 – 64	2,715	3,250
65+	2,015	3,195

Source: Statistics Canada, 2006 Census



## COMMUNITY PROFILE

With a population of 19,339, White Rock is located in the southwest corner of the Lower Mainland, forty-five kilometres from Vancouver and only five minutes to the Canada/US border. We are an exciting seaside community clustered around a sandy beach and the warm shallow waters of Semiahmoo Bay.

With our moderate climate, White Rock is a preferred retirement spot. The average summer temperature is twenty-three degrees Celsius while the winter average temperature is six degrees Celsius.

The waterfront includes a promenade that is approximately two and a half kilometres long, fully accessible to the disabled and parents with strollers. The heritage pier, train station, large beached "white rock" and colourful sidewalk cafes create a special ambience throughout the area.

Commercial meets residential along the waterfront as well as in the Town Centre where you will find a number of apartment buildings with retail stores on the ground level. A variety of specialty shops dot White Rock.

From single-family homes on small lots, to estate lots and multiple family homes, White Rock has a wide selection of housing. The ocean views from some sites are breathtaking.

Commuting to Vancouver takes about one hour. Dedicated bus and high-occupancy vehicle lanes make public transportation and car or vanpooling appealing.

White Rock has two primary schools, and in association with neighbouring South Surrey, there are four secondary schools.

The city's property values have steadily increased due to White Rock's attractive setting and amenities.



# 2011 COMMITTEES

## MAYOR'S STANDING COMMITTEES

Intergovernmental Committee

Finance and Audit Committee

- Budget Reporting Sub-committee
- Grants-In-Aid Subcommittee

Governance and Legislation Committee

CAO Review Policy Sub-committee

Strategic Communications Plan Review

Sub-committee

Land Use and Planning Committee

## SELECT COMMITTEES

Cultural Committee

Environment Committee

Economic, Investment and Revitalization Committee

Health and Social Committee

- Affordable Housing Sub Committee

Infrastructure Committee

Public Art Advisory Committee

Transportation Committee



## OTHER ADVISORY COMMITTEES

Advisory Design Panel

Board of Variance

Parcel Tax Roll Review Panel

White Rock Outstanding Canadians on the Peninsula Legacy Program



# **2011 GRANTS-IN-AID**

The City of White Rock provided funding and support to the following organizations and events.

## **SOCIAL**

Alexandra Neighbourhood House (Assoc. Of Neighbourhood Houses), \$500  
Alzheimer Society of British Columbia, \$500  
Atira Women's Resource Society, \$750  
Canadian Red Cross, \$500  
Kids Help Phone, \$250  
Peninsula Community Response Network, \$300  
Semiahmoo Family Place Association, \$2,000  
Semiahmoo House Society, \$1,000  
Semiahmoo Peninsula Marine Rescue Society, \$750  
South Fraser Women's Services Society-Women's Place, \$1,500  
White Rock/Surrey Come Share Society, \$1,500  
White Rock South Surrey Stroke Recovery Branch, \$325

## **CULTURAL**

Christmas on the Peninsula, \$1,500  
Community Arts Council, \$500  
Community of Lights Event Society, \$4,000  
Crescent Beach Pipe Band, \$750  
Peninsula Arts Foundation, \$750  
Peninsula Production Society, \$500  
Soul of the World Multicultural Choir, \$500  
White Rock Community Orchestral Society, \$500  
White Rock Farmer's Market, \$1,500  
White Rock Player's Club, \$1,500

## **ATHLETICS/SPORTS**

BC Senior Games, \$300  
Ocean's Athletics Track & Field, \$500  
Peace Arch Monarch Lions Club, \$330  
Surrey/White Rock Committee-Vancouver Area Cycling Coalition, \$250  
RCAC 2812 Seaforth Highlanders, \$1,000  
White Rock South Surrey Skating Club, \$250

## **OTHER**

Critter Care Wildlife Society, \$500  
Earl Marriot Dry Grad, \$250  
Semiahmoo Secondary Dry Grad, \$250  
White Rock Social Justice Film Society, \$300



# COUNCIL'S STRATEGIC GOALS AND OBJECTIVES



# 2011 STRATEGIC GOALS AND OBJECTIVES

## TO DEVELOP A VISION OF THE TOWN CENTRE TO POSITION THE CITY FOR INVESTMENT AND REVITALIZATION

We understand how important it is to develop a vision of a town centre for White Rock to position the city for investment and revitalization.

In 2011 the City's Planning and Development Services department moved forward on this goal. They completed a Business Needs Assessment and initiated the Town Centre Urban Design Plan.

The community had input through a two-day integrated design charrette in April 2011. This forum encouraged discussion beyond conventional thinking and was an exciting opportunity to work together as a community to develop a vision of a town centre that reflects the area while promoting sustainability.

Shortly following the design charrette there was a public pin-up of the results, enabling the entire community to be involved in defining their vision for the Town Centre. The consultants then completed the Town Centre Urban Design Plan, which was presented to Council in September 2011. This plan will be included as a future amendment to the OCP.

## TO COMPLETE THE DEVELOPMENT OF A NEW CITY WEBSITE THAT IS CUSTOMER FRIENDLY AND INFORMATIVE.

In October 2011 the City of White Rock launched its new web site at a new URL, [www.whiterockcity.ca](http://www.whiterockcity.ca). The site has a modern design, with a large cascading menu that is easy to navigate. The site is easily accessible, features modules that directly benefit users and utilizes a content management system that is fully supported and maintained by an established company. This web site has the ability to grow with the future needs of residents.

Other features include a text resizer, a mobile layout, high contrast and zoom display for low-vision users, printer friendly, translation services, social media links, an events calendar and an interactive garbage calendar.



# 2011 STRATEGIC GOALS AND OBJECTIVES

## TO COMPLETE THE INFRASTRUCTURE AND TRANSPORTATION PROJECTS UNDERWAY AND INITIATE THE 2011 PROJECTS

In 2011, we focused on infrastructure and transportation initiatives within budget resources, as part of our initiative to create a sustainable city.

Pedestrian improvements included almost 4 km of new concrete sidewalks in 20 locations, 11 additional pedestrian crossings, and pedestrian letdowns and curb bulges throughout the city. These improvements will go a long way in making our city more accessible and safer for all pedestrians.

Over 40 grant projects were also started or completed in partnership with RInC, Build Canada, ICBC and Translink programs. These grant projects included transit improvements to multiple locations, the creation of a bicycle network loop from Thrift to Marine with signs and markings, a pedestrian improvements program, and a minor road and intersection improvements program.

Through RInC grants, we were able to undertake pier and waterfront public washroom improvements, and walkway updates.

Through this grant program, we also were able to work on Centennial Park, improving washrooms, the baseball fence and more.

The Kent Street Activity Centre also received a much needed boost with funding from the RInC grant program, resulting in a new roof and elevator.

Lastly, through the Build Canada Program, we were able to revitalize the White Rock Museum and Archives and complete the Centre for Active Living.



# 2011 STRATEGIC GOALS AND OBJECTIVES

## TO DEVELOP A COMMUNITY GARDEN INITIATIVE AND ENCOURAGE INCORPORATION OF SMALL GARDENS IN THE DESIGN OF NEW DEVELOPMENTS

In June 2011 we officially opened the first community garden in White Rock and the gardeners couldn't wait to get started. Soon plants were sprouting and the gardeners were sharing gardening tips.

Their passion for gardening extends beyond the boundaries of their garden plots. The community group that organizes and operates the garden offers educational opportunities through workshops.

## TO CREATE AN IMAGE FOR THE IDENTIFICATION OF WHITE ROCK FOR MARKETING THIS VISION

What comes to mind when you think about your city, the City of White Rock? Do you immediately think about long walks on the beach, shopping at your favourite bakery, visiting a local art gallery, or dinnning out with friends at your favourite restaurant? These are just a few of the things that make White Rock special and is something the Branding Task Force considered when developing a brand for our city.

In 2011, the Branding Task Force helped guide the creation of a brand for the City of White Rock. This qualified group of dedicated volunteers reviewed previous branding exercises and put their heads together. The result was "White Rock, My City by the Sea!"

The tagline, "My City by the Sea" is an inclusive way to describe the City of White Rock and was approved by Council as the City's new brand in September 2011.

The traditional coat of arms will be used for formal purposes and may be combined with the more formal tag line "City by the Sea".



**My City by the Sea is..."**

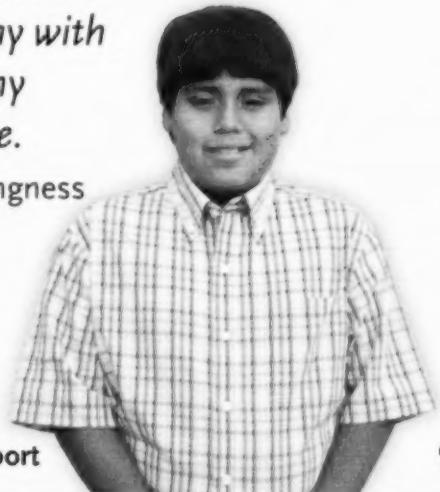
*My City by the Sea is a safe harbour.  
No matter where I may travel in  
the world, I will always return to  
White Rock, my beautiful, seaside city.*

*- Rosemary LeBarge*

**WHITE ROCK**  
*My City by the Sea!*  
[www.whiterockcity.ca](http://www.whiterockcity.ca)

*My City by the  
Sea is a day with  
dad and my  
fishing pole.*

*- Rhys Koldingness*



# 2011 STRATEGIC GOALS AND OBJECTIVES

## TO CONTINUE THE DEVELOPMENT OF A LONG TERM PARKING BUSINESS PLAN

Parking can be a hot topic in our city. In 2010, an internal committee was created, research and development started, and a plan began to take shape. In 2011 the Financial Services department conducted a review and completed draft recommendations for various decal programs. However, most of the focus during the year was on developing and implementing a change in service delivery for parking bylaw enforcement.



## TO HAVE A DEDICATED ARTS AND CULTURAL SPACE TO PROMOTE THE ARTS/CULTURE COMMUNITY AND PROVIDE A FOCUS FOR TOURISM AND ECONOMIC GROWTH

Council recently adopted a terms of reference for an Arts Economic Task Force, to advise Council with a strategic plan for the advancement of the arts as an economic generator in the community.

## TO PROACTIVELY ENFORCE AND GAIN COMPLIANCE WITH CITY BYLAWS

As part of the core services review, the Planning and Development Services department completed a review and assessment of the bylaw/parking enforcement function, which led to a reorganization in early 2011. Our bylaw officers were hard at work in 2011, looking into bylaw complaints and ensuring compliance.

## TO REVIEW AND REVISE COUNCIL POLICY 611 – TREE MANAGEMENT ON CITY LANDS

A revised Policy 611 was recently adopted by Council. City staff are currently reviewing the City Wide Tree Bylaw.



# 2011 STRATEGIC GOALS AND OBJECTIVES

## TO ENSURE THE NEEDS OF YOUTH AND FAMILIES ARE IDENTIFIED AND ADDRESSED THROUGH THE CITY AND OTHER COMMUNITY PROGRAMS

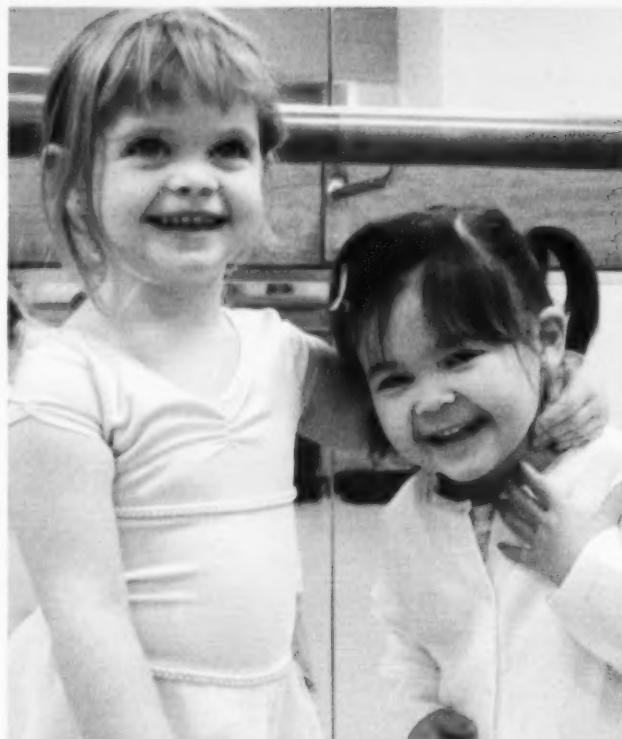
In 2011 White Rock Leisure Services made a concentrated effort to increase youth and family orientated programs. We increased the programs offered for children up to age 18, from 298 to 315 courses in 2011, a 6% increase from the previous year. Registration increased by 11%.

We piloted several new programs in 2011, including Land'N'Sea Winter Break Camps for 6 – 9 year olds. Through the Community Schools Partnership, nine students from White Rock Elementary and Peace Arch Elementary were selected to receive free registration from Canadian Tire Jumpstart funding. For the Spring Break Land'N'Sea camp and soccer camp, 12 students from those schools received Canadian Tire Jumpstart funding.

We also increased accessibility to our youth and family programs in 2011. For the Super Sports Sampler we used a City van to pick up and drop off students from White Rock Elementary and Peace Arch Elementary schools.

The City of White Rock also worked in partnership with a number of local organizations to meet our goal of addressing the needs of youth and families. We provided a Leisure Services representative to the South Surrey/White Rock Child and Youth Committee and to the South Surrey/White Rock Early Childhood Education Development Committee. Additionally, we worked in partnership with the Surrey School District to provide the PALS program (Parents as Literacy Supporters) at the White Rock Community Centre. This program is free for parents and children up to age five.

White Rock Leisure Services is also working in partnership with Alexandra Neighbourhood House by providing recreational opportunities to participants of their School's Out program at White Rock Elementary.



## TO DEVELOP AND IMPLEMENT AFFORDABLE HOUSING POLICIES

In 2011, new policies were prepared and adopted for triplexes. A variety of new projects were approved and are now under construction, including townhouse units and a triplex, for a total of 26 market based affordable housing units.



# 2012 - 2014 CORPORATE PRIORITIES

The 2012-2014 Corporate Priorities, identifies and documents the priorities of the Corporation of the City of White Rock for the 2012 – 2014 term of Council and lays the foundation for the development of more detailed work plans.

## STRATEGIC PRIORITY: CULTURAL / SOCIAL / WELLBEING

The City of White Rock desires to continue to distinguish itself from others through development and support of unique social, cultural and recreational opportunities.

### Key Strategies:

- Set strategic direction for Leisure Services department
- Develop a Cultural Strategic Plan
- Enhance public art in the city as guided by the Community Arts Policy
- Maximize the use of green space, including community gardens
- Update the Affordable Housing Strategy
- Develop and implement a fire and fall prevention program for older adults

## STRATEGIC PRIORITY: WATERFRONT

A vibrant and active waterfront is recognized as a key element of White Rock's character. Ready access, safety and quiet enjoyment is a central focus for the City of White Rock.

### Key Strategies:

- Make improvements to beautify the waterfront
- Review and update the parking strategy
- Finalize promenade regulations
- Develop and enhance waterfront attractions



MAYOR  
WAYNE BALDWIN



COUNCILLOR  
MARY-WADE  
ANDERSON



COUNCILLOR  
ALAN CAMPBELL



COUNCILLOR  
HELEN FATHERS



COUNCILLOR  
LOUISE  
HUTCHINSON



COUNCILLOR  
GRANT MEYER



COUNCILLOR  
LARRY ROBINSON

## STRATEGIC PRIORITY: TOWN CENTRE

A healthy and sustainable Town Centre area is seen as critical to economic well-being, sustainability and overall quality of life in White Rock.

### Key Strategies:

- Review density bonus policy
- Increase density in the Town Centre
- Complete a density analysis for lower Johnston Road
- Develop a plan to increase the density along North Bluff Road
- Enhance White Rock's four commercial areas

## STRATEGIC PRIORITY: PROTECTION OF PERSONS AND PROPERTY

Programs to address the protection of persons and property is a fundamental City function. The City of White Rock will seek to continuously improve emergency preparedness.

### Key Strategies:

- Update emergency preparedness training for City staff
- Update Fire Bylaw/ Standards/Cost Recovery
- Improve public safety by adding one additional RCMP officer
- Review RCMP dispatch contract to maximize efficiency and effectiveness of the service



# 2012 - 2014 CORPORATE PRIORITIES

## STRATEGIC PRIORITY: INFRASTRUCTURE

Robust municipal infrastructure is fundamental to quality of life. The City of White Rock wants to continue to make appropriate strategic investments to maintain or replace public assets as required.

### Key Strategies:

- Review and formulate an action plan regarding City Hall
- Review Facilities Master Plan to guide future improvements
- Complete major roads/intersections/sidewalks projects
- Complete inventory of public trees
- Review landscaping standards and develop a sustainable maintenance program
- Assess the feasibility of an underground wiring program
- Complete an Asset Management Plan for sanitary sewer and storm drainage

## STRATEGIC PRIORITY: COMMUNICATIONS /COMMUNITY RELATIONS

The City of White Rock wishes to continuously improve communications between the City and the community as well as enhance internal communications.

### Key Strategies:

- Enhance external communications program
- Review current tourism services delivery model
- Enhance communications and relationships with our community partners
- Enhance internal communications

## STRATEGIC PRIORITY: INTERNAL / CAPACITY / DIRECTION

There are a variety of requirements for organizational improvements in order to provide for efficient and effective governance and improved information and access for citizens and businesses alike. The City wishes to prioritize these and set realistic and achievable work plans to resolve these issues.

### Key Strategies:

- Fill senior City management positions
- Implement an enhanced Occupational Health and Safety Program
- Implement an improved electronic information system
- Review the effectiveness of administrative support for bylaw and parking enforcement functions and its ability to meet current and future demands
- Review and update key policies and bylaws
- Address labour relations issues

## STRATEGIC PRIORITY: PUBLIC TRUST

The City of White Rock values open, inclusive and friendly governance processes. The City will continue to strive to be a leader in developing and fostering relationships with, and within, the community.

### KEY STRATEGIES:

- Openness, inclusiveness and friendliness is a hallmark of our service delivery programs
- Increase civic engagement in public processes

## STRATEGIC PRIORITY: SERVICE DELIVERY

Service delivery is essential to the City of White Rock and we will continue to enhance our community programs.

### Key Strategies:

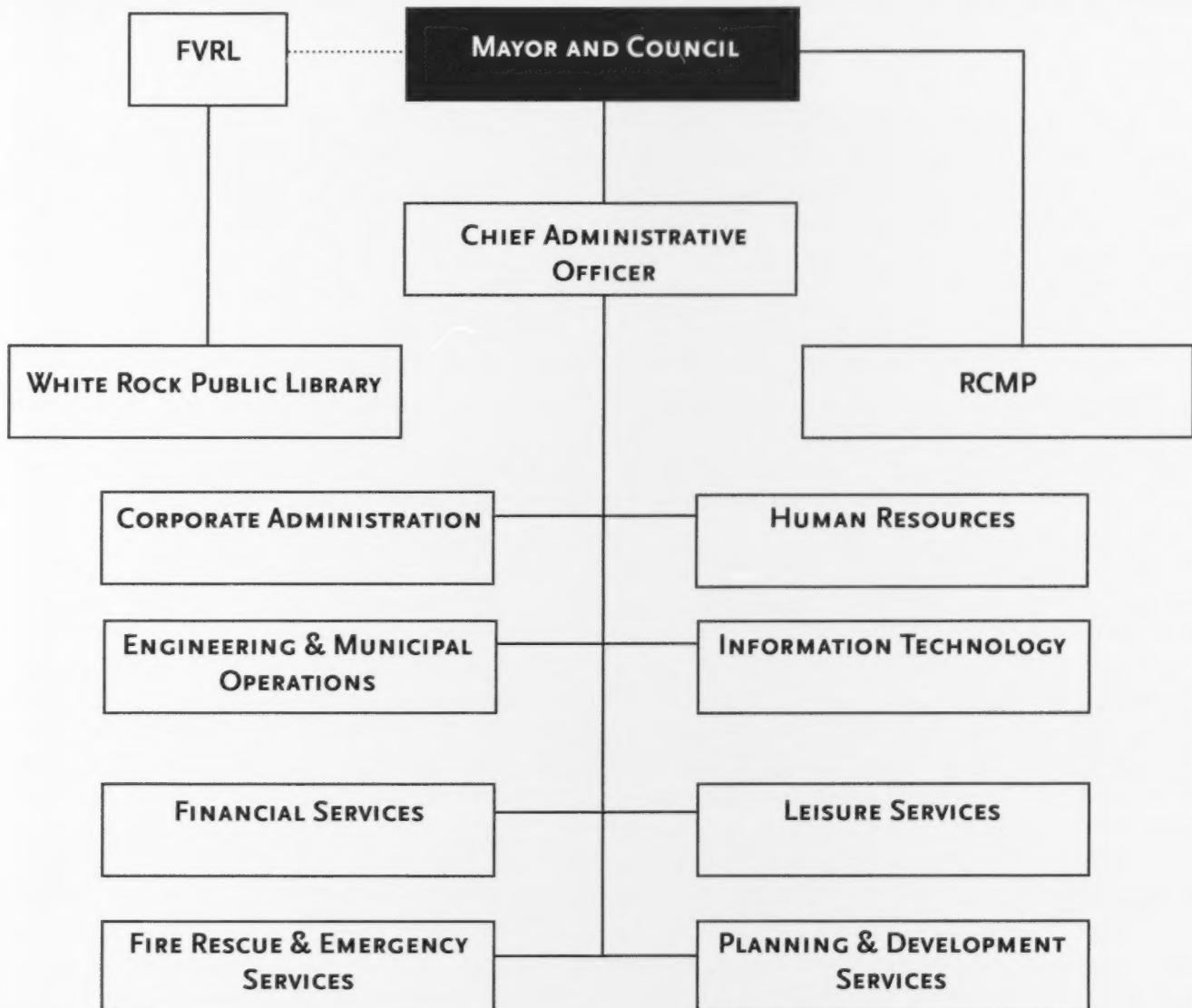
- Work with our strategic partners to continually enhance the Centre for Active Living Program
- Actively work towards meeting Metro Vancouver Regional District's solid waste diversion targets



## DEPARTMENT OVERVIEWS



# CITY OF WHITE ROCK ORGANIZATIONAL CHART



# DEPARTMENT OVERVIEWS

## CORPORATE ADMINISTRATION

The City of White Rock's Administration Department is comprised of three areas:

### Administration

The CAO of the City of White Rock, as described in the Community Charter, is appointed by Council to manage and direct all City employees. The CAO is responsible for the implementation of Council policies and directives, provides input and advice to Council on policy related issues, and assists Council in setting corporate goals.

The CAO is also responsible for the overall administration of the City's departments, providing leadership and direction for the Senior Management Team and overseeing the City's communication function.

### City Clerks

The Clerk's Office is responsible for the preparation of agendas and minutes for Council and committee meetings; maintenance and access to corporate records, including bylaws and policy, providing administrative support to Council and its committees.

This office manages Freedom of Information and Protection of Privacy Act requests, and carries out the coordination and execution of local government and school district elections.

### Communications

The Communications Officer works with all departments on the development of internal and external communications. This office advises of effective publicity, media relations, and marketing approaches and coordinates the implementation of communication plans and strategies. Online communication tools, such as the City's website, social media pages and e-newsletter also fall under the responsibility of this office.

## DEPARTMENTAL HIGHLIGHTS FROM 2011

- 2010 Annual Report
- 2011 Local Government Election
- 18 Regular Council Meetings
- 1 Council Inaugural Meeting
- 2 Special Meetings
- 14 Public Hearing/Meetings
- 14 Closed Council Meetings
- 11 Closed Committee Meetings
- 26 Standing Committee Meetings
- 49 Select Committee Meetings
- 6 Task Force Meetings
- 13 Sub-Committee Meetings
- 12 New Council and Administration Policies Adopted
- 30 Freedom of Information Requests
- Completed Legislated Process for Business Improvement Association Renewal Bylaw
- Initiated Staff Records Management Newsletter



# DEPARTMENT OVERVIEWS

## ENGINEERING AND MUNICIPAL OPERATIONS

### The Engineering and Municipal Operations

Department strategically plans and maintains municipal infrastructure assets, with an emphasis on the environment, sustainability and a vision for the future. The department delivers essential municipal services to sustain and enhance the quality and livability within the community, while being fiscally responsible.

Engineering and Municipal Operations is comprised of four areas:

#### **Administration**

The department administers the implementation and construction of on-going and new projects including budgeting, prioritizing and long-range planning through the City's Financial Plan and Capital Works Program.

#### **Solid Waste Management**

As stewards for the City the department strives to provide service excellence of commercial and residential recycling and waste collection to our residents.

#### **Engineering**

The department regulates and ensures compliance of engineering related approvals for City property, subdivisions and guides tree management on both private and public land.

#### **Operations**

The department ensures proactive preservation and maintenance of the City's infrastructure, drainage and sanitary systems, roads, sidewalks, boulevards, walkways, parks, equipment, fleet vehicles and facilities.



## DEPARTMENTAL HIGHLIGHTS FROM 2011

Major infrastructure projects included:

- Completion of the Centre for Active Living
- Installation of an elevator at the Kent Street Activity Centre
- White Rock Museum and Archives revitalization project
- Oxford, Balsam, Centennial Park and Peach Arch field washrooms upgrades
- New pier lighting
- Creation of Community Gardens on Vine Avenue
- New Council Policy 611 – Tree Management Bylaw
- Implementation of the Green Can Program in order to respond to Metro Vancouver's waste diversion mandate
- Major roadwork upgrades, including sections of Oxford Street, North Bluff Road and Victoria Avenue
- Pedestrian improvements were completed on sections of Roper Avenue, Pacific Avenue, Magdalen Avenue and Crescent and Fir Street at Russell Street
- New City tree inventory program
- Expanded the bicycle network
- Upgrades and additions to tree lights along the promenade, 5 Corners and Johnston Road
- Community consultation process for improvements to McCaud Park
- Issued 75 City right-of-way permits



# DEPARTMENT OVERVIEWS

## FINANCIAL SERVICES

The Financial Services Department provides financial expertise, advice and administration to support City operations, including:

- Coordinating the development of the Five Year Financial Plans and the processes required to obtain adoption by mandated deadlines
- Preparing various legislated financial reports including the Annual Financial Statements, Statement of Financial Information and the Local Government Data and Statistics input
- Collecting and administering property taxes, City Hall reception, accounts payable, city banking and investments as well as employee payroll
- The operation and maintenance of pay parking systems and equipment
- Parking customer service and liaising with waterfront merchants
- Parking enforcement and dealing with day to day matters involving residents and businesses

The Financial Services Department is comprised of two areas:

### Finance

Many finance functions are necessary to meet statutory requirements as set out in the Community Charter. These statutory requirements focus on the accounting, reporting and safeguarding of taxpayers' money and other assets. Finance ensures that all requirements are met. In addition, ongoing support is provided to City Council and staff.

### Parking

The Financial Services Department also deals with most aspects of parking. The Department assumed responsibility for parking related bylaw enforcement in May 2011. Emphasis is placed on technology, customer service and cost-effective revenue generation.

## DEPARTMENTAL HIGHLIGHTS FROM 2011

Year-end

- Completed 2010 year-end financial statements and all related statutory processes
- Issued 2010 Statement of Financial Information and 2010 Municipal Government Statistics Report

### Tangible Capital Assets

- Completed research and accounting calculations/entries for 2010 tangible capital asset additions, deletions and amortization. This involved tracking more than 9,000 assets and accounting for \$4.7 million worth of new assets put into service during the year.
- Projected future tangible capital asset amortization for budget purposes
- Began implementation of new tangible capital asset accounting technology
- Continued to develop new business processes with other departments

### Financial Plans

- Completed 2011 to 2015 Financial Plan and related bylaws by statutory deadline – Bylaw 1937
- Reformatted Financial Plan model to meet new accounting requirements
- Initiated 2012 to 2016 Financial Plan process



## **FINANCIAL SERVICES**

### **DEPARTMENTAL HIGHLIGHTS FROM 2011**

#### **Property Taxes**

- Completed 2011 property tax and utility fee by-laws by statutory deadline – Bylaws 1938, 1939 & 1940
- Issued 8,972 property tax notices containing 15 various levies
- Processed 5,899 Home Owner Grant applications and 312 Tax Deferments
- Met all required deadlines of tax collection season
- Administered property tax prepayment plan for approximately 2,090 participants
- Issued 1,306 Tax Certificates to lawyers/notaries
- Completed “2012” Permissive Tax Exemption process and bylaws by the October 31, 2011 statutory deadline – Bylaws 1952, 1953 & 1954
- Initiated work on technology upgrade to provide online access of tax certificates

#### **Payroll**

- Issued 4,114 payroll advices to employees
- Completed 175 remittances to benefit providers, unions and savings plans
- Issued several year-end reports by statutory deadlines

#### **Parking**

- Ongoing maintenance and preventative maintenance of pay parking systems and equipment
- Administered agreement for year-round waterfront valet parking service
- Selected and installed new pay parking equipment at the Centre for Active Living and Centennial Arena – adding more security, payment options and convenience
- Assumed responsibility for parking bylaw enforcement which was previously contracted out and administered by the Planning and Development Services department. This function is now being performed by a new in-house Parking Services staff team.
- Responded to 30 written letters/complaints
- Managed budget to within bottom line

#### **Centre for Active Living (CAL)/Peace Arch Curling Centre Project (PACC)**

- Completed licences with new tenants - The Stroke Recovery Association of British Columbia, White Rock/South Surrey Division of Family Practice Society and Alzheimer Society of BC
- Completed federal and provincial government grant claims associated with the project
- Dealt with various funding and Steering Committee matters
- Undertook a detailed review of the project's finances and documentation

#### **Other Accounting/Reporting**

- Prepared and processed 647 journal entries and several hundred reconciliations
- Placed 70 investments in bankers acceptances, term deposits and government securities
- Processed 7,791 accounts payable invoices
- Issued several statutory financial reports and tax remittances
- Monitored status of grant claims for 21 capital projects
- Provided assistance with project accounting items for the White Rock Museum Renovation project.
- Completed quarterly financial reports for the Finance and Audit Committee
- Completed Temporary Loan Bylaw No. 1930

#### **Miscellaneous**

- Completed quarterly consultant reports
- Administered 2011 Grant in Aid process, for which there were 38 applications
- Completed annual renewals of City vehicle fleet, property, boiler & machinery, crime and Council AD&D insurance policies
- Completed RFP process for ICBC Autoplan fleet insurance
- Led RFP process for Vehicle and Seized/Surplus Goods Auction Services Contract on behalf of the Vancouver Regional Cooperative Purchasing Group
- Completed staff work related to White Rock Business Improvement Area Bylaw No. 1931
- Initiated improvements to procurement policies and processes



# DEPARTMENT OVERVIEWS

## FIRE RESCUE & EMERGENCY SERVICES

The primary mandate of White Rock Fire Rescue and Emergency Services is to protect life, property and the environment, from fire and natural or man-made emergencies. The department strives to achieve this through a variety of services and programs.

The department quickly responds to a wide variety of emergency incidents with well trained staff and is comprised of seven key areas:

### Fire Suppression

The department responds to incidents involving or potentially involving fire. They assess the problem, protect lives, property and minimize damage to the environment.

### Medical Calls

Firefighters are trained as First Responders for medical emergencies. This "First Responder" service is a part of the pre-hospital medical care system in the Province of British Columbia.

### Motor Vehicle Incidents (MVI)

The department is equipped with rescue equipment that can be used for auto extrication. Fire crews also attend MVI's for a variety of reasons including fire suppression, medical assistance, to control fuel leaks, environmental protection, and to secure the scene for the safety of other emergency responders.

### Rescue and Safety

The department responds to a wide range of miscellaneous incidents. Some examples are people trapped in elevators, oil/fuel spills, electrical problems, damage to gas lines and complaints of various types.

### Fire Prevention

In order to minimize the occurrence and the potential consequences of fires, the department has a proactive prevention program. Regular inspections are carried out in all assembly, commercial, institutional and multi-residential buildings. The department works closely with Planning and

Development Services reviewing building plans, development proposals and completes license inspections or preoccupancy inspections when required.

### Public Education

The department provides fire safety and emergency preparedness training information and programs.

### Emergency Preparedness

The Fire Chief is the Emergency Coordinator for the City and oversees the City's Emergency Response Program. The Program consists of many aspects, such as reviewing emergency response plans, the ESS (Emergency Social Services) Program, responsibility for and management of the EOC (Emergency Operations Centre), staff training and Public Education.



## **FIRE RESCUE & EMERGENCY SERVICES**

### **DEPARTMENTAL HIGHLIGHTS FROM 2011**

The Fire Rescue Department responded to 1,468 incidents in 2011, of which 1,273 were of an emergent nature. This total is up slightly from the average call volume experienced over the past five years. Of the 1,468 incidents, 281 were fire related and 62 involved a rescue or motor vehicle incident. There were 940 medical incidents in 2011, which equates to 64 percent of the call volume. Fires related to cooking remains the number one cause of fires in White Rock in 2011.

The department took delivery of two new apparatus in 2011. A new fire engine was received with an increased pumping capacity to replace a 1990 unit. The second unit received and in service has a compressed air foam system on a 4 x 4 chassis. This unit adds new capabilities, and also contributes to an increase in the overall pumping capacity of the department's equipment.

Training and planning remains an important part of staff time. With the arrival of two new vehicles in 2011, training related to these units was a primary focus in this area.

The department completed 604 inspections during 2011. Inspections occurred primarily in multi-family, business and institutional occupancies. Reviews continue to be completed on development

applications and various plans submitted for permits.

A continued high emphasis on public education during the year resulted in 36 public education sessions taking place. This included a variety of formats such as school presentations, a community safety fair, as well as fire hall tours and talks. Over 1,800 people attended the sessions over the course of the year.

In the area of emergency preparedness a major focus in 2011 was the completion of a full update of the City Emergency Response Plan.

Part of the City Emergency Program is Emergency Social Services or ESS. In 2011 an update in materials and equipment was completed for response kits utilized by staff.

Personal preparedness training sessions continue to be a focus of the Emergency Program. During 2011 five sessions were held with 127 people attending.

As part of emergency preparedness, City staff participated in the Great British Columbia Shakeout Earthquake Drill. This involved staff at all facilities to "drop, cover and hold on" as one should during an earthquake, and was followed by an evacuation of all buildings.



# DEPARTMENT OVERVIEWS

## HUMAN RESOURCES

The Human Resources Department supports and enhances the City's vision through the establishment of employee programs and policies that assist and guide employees in reaching and accomplishing their goals and objectives.

Human Resources partners with other City departments to attract, retain and motivate a qualified and inclusive workforce. Core business areas include:

**Recruitment, Employee Development and Retention**  
The recruitment, training and retention of staff is a key role of Human Resources. Through training programs, the department supports the continued development of staff.

### Employee Health and Safety

Human Resources supports the creation and maintenance of a safe, respectful and healthy workplace for all employees. It is committed to the prevention of injuries and optimizing the health and well-being of staff.

### Organizational Planning

The department creates and implements strategies in partnership with other City departments to align organizational objectives and available resources. Human Resources provides strategic expertise in the City's human capital business decisions and actively participates in regional municipal human resources and labour relations matters.

### Labour Relations

Human Resources fosters effective partnerships with our unions and employees and provides expertise and guidance to staff on matters pertaining to collective agreement interpretation and administration.

### Salary and Benefit Administration

Human Resources identifies and promotes industry best practices and is a strategic partner in achieving workforce excellence and organizational capacity resulting in the delivery of valued services.

## DEPARTMENTAL HIGHLIGHTS FROM 2011

- Recruitment and training of the City's new parking and bylaw enforcement function's team
- Delivered computer software skill upgrading for all City employees
- Received honorable mention for Local Government Health and Safety Week
- Completed 2011 employee environment study



# DEPARTMENT OVERVIEWS

## INFORMATION TECHNOLOGY

The Information Technology department provides technology services, advice, solutions, and guidance to support City operations. In addition to ensuring the efficient and effective delivery of services, the Information Technology department manages the security and protection of electronic data.

The department is comprised of two sections:

### Information Technology Services

- Desktop Computer Support
- Network and Telecommunication Infrastructure
- Server maintenance and System Integration
- Database and Website Administration
- Project Management
- Planning and Standards
- Application Support and Integration

### Geographic Information Systems (GIS)

GIS is an innovative computer-based mapping tool that takes information from a database about a location – such as streets, buildings, water features, vegetation, and terrain – and turns it into visual layers. The ability to view these features on a map gives users a better understanding of a particular location, enabling planners, analysts, and others to make informed decisions about their communities.

## DEPARTMENTAL HIGHLIGHTS FROM 2011

**City Website:** the upgrade was completed and the site went live in October 2011.

**Office Applications Upgrade:** all City computers have been upgraded to Windows 7 and MS Office 2010.

**Fiber Optics link between the Town Centre and the Arena:** completed late spring 2011.

**Tree Inventory Management GIS Application:** Phase 1 of this project was completed by digitally mapping the location of city trees. Additional data about the trees has also been collected. Phase 2 will be completed in 2012.

**Infrastructure and Software Upgrades:** several business systems have been upgraded and refreshed.

**GIS Intranet Site:** additional functionality such as the Asbuilt Viewer has been added.



# DEPARTMENT OVERVIEWS

## LEISURE SERVICES

Leisure Services fosters a physically and emotionally healthy community through activities that create a sense of community identity, belonging, pride, and spirit.

This department plays an important role in building a healthy and vibrant community. Working with a variety of community partners, White Rock Leisure Services provides access to the best physical recreation and leisure activities possible. The department is staffed by 12 employees, employs 120 qualified instructors, and manages 450 volunteers.

### White Rock Leisure Services:

Provides quality community recreation programs for seniors, adults and children in the White Rock-South Surrey community.

Operates Centennial Park Leisure Centre and Arena, Kent Street Activity Centre, White Rock Community Centre and the Centre for Active Living.

Ensures quality and control of community-wide events by acting as the primary liaison.

Provides meeting room and special event facility rentals for the community of White Rock and South Surrey.

Produces a quarterly Leisure Guide and other marketing and communications for all Leisure Services projects and programs.



## DEPARTMENTAL HIGHLIGHTS FROM 2011

### Community Recreation

Offered 1,155 programs in arts/culture, sport/fitness, health/wellness, lifelong learning and social opportunities.

Secured \$8,632 Jumpstart funding and provided Leisure Access Program subsidies totaling \$4,511. This funding helps remove financial barriers to participation in community recreation programs.

Maintained a close relationship with Semiahmoo Arts to promote arts/culture in the community offering:

- Six Art on Display exhibitions at the White Rock Community Centre. The program ensures art is visible and accessible to the community and supports the artwork and the creative concepts of artists. 213 original artworks presented.
- Six Uptown Lounge events at the White Rock Community Centre. A bi-monthly opportunity to hear local music in an affordable public venue.

Auditioned and licensed 32 buskers for the City's six busking sites.

Adjudicated eight artists for the Painter's Square program on the waterfront.

### Special Events

Hosted Canada Day by the Bay, Tour de White Rock, TdWR children's bike parade, Snowbirds Fly for CH.I.L.D., two outdoor movies and launched a local Rick Hansen Relay event.

Official Openings for the Centre for Active Living and White Rock Museum and Archives, Netherlands Remembrance Ceremony, and Sears National Kids Cancer Ride.

Supported annual events, including the White Rock Farmers Market, Sandcastle City Classic, Canada Day 10K, Spirit of the Sea Festival, Remembrance Day Ceremony, and Christmas on the Peninsula.



## **LEISURE SERVICES**

### **DEPARTMENTAL HIGHLIGHTS FROM 2011**

Supported annual charitable events, including White Rock Lions Club Polar Bear Swim, Nite of Hope, Peace Arch Hospital Gala, MS Walk, Relay for Life, Firefighters Charity Volleyball Tournament, and the Peace Arch Hospital Great Pumpkin Run.

Supported White Rock Business Improvement Association organized events including: Kite Festival, Five Corners Block Party, Uptown Street Party, Pumpkin Festival, Old English Car Club Rally, and Christmas on the Beach.

#### **Community Development and Partnerships**

Provided meeting space for 273 rentals and processed 835 bookings.

Partnered with School District #36 (Surrey) Community Schools Partnership (CS-P) to provide the Parents as Literacy Supporters (PALS) program at White Rock Community Centre. The program is free for parents and children 0-5 years.

Partnered with Alexandra Neighbourhood House to provide recreational opportunities to the School's Out participants at White Rock Elementary.

Completed the Arts and Cultural Mapping Project - a BC Healthy Communities grant – identifying local

public art locations and opportunities for arts and culture exchange; an interactive and self managed art website at [whiterockculture.ca](http://whiterockculture.ca).

Representation at various multi-disciplinary community committees for children, youth and seniors.

Completed migration of Phase IV Cardiac Rehab programs from Mel Edwards Centre and iConnect to the Centre for Active Living.

Welcomed three not-for-profit community support organizations to the Centre for Active Living - Alzheimer Society of BC, Primary Care Access Clinic and White Rock South Surrey Stroke Recovery Club.

#### **Infrastructure Initiatives**

Provided information and assisted in the completion of the following capital projects:

- Kent Street Activity Centre elevator, roof, HVAC replacement, and lobby furniture
- Centennial Park Leisure Centre – entry flooring and hall upgrades
- Resurfacing of Centennial Park running oval
- Baseball fencing for Peace Arch Elementary and Centennial Park fields
- White Rock Museum and Archives \$1.2 million major renovation



# DEPARTMENT OVERVIEWS

## PLANNING AND DEVELOPMENT SERVICES

Planning and Development Services is responsible for managing the growth and development of the City while promoting sustainability principals.

The Planning and Development Services department is comprised of the following four sections:

### Planning

Planning Staff provide professional and technical advice to City Council on the management of growth and change in the City with an emphasis on land use and built form. This includes long-range or policy development, development applications, and working closely with the Advisory Design Panel and Board of Variance.

### Economic Development

This includes identifying and developing strategies for economic investment.

### Permits and Licenses

This includes building permits and inspections, business licenses, patio licenses, dog licenses and parking decals.

### Bylaw Enforcement and Animal Control

This includes the administration and enforcement of bylaws and animal control.



## DEPARTMENTAL HIGHLIGHTS FROM 2011

### Planning, Long-Range / Policy Development

Completion and adoption of one official community plan amendment

- OCP Amendment No. 7 – Climate Action Plan and Integrated Stormwater Management Plan policies and DP guidelines.

Initiation and coordination for the Business Needs Assessment Study, including the market research assessment to assist with the development of a vision for the Business Areas and to develop plans and strategies for attracting new development.

Initiation and coordination of a Town Centre Urban Design Charette and completion of a new Town Centre Urban Design Plan.

### Current Planning (Development Applications)

Dealt with a host of "new" applications, including:

- One OCP amendment
- Nine rezoning applications
- Eight major development permit applications
- Three minor development permit applications
- Three subdivision applications
- One liquor license referral applications

Agenda's and minutes for seven Advisory Design Panel meetings.

Agenda's and minutes for five Board of Variance meetings and dealt with 18 different applications.

### Economic Development

Initiation, coordination and completion of the Business Needs Assessment and the Town Centre Urban Design Plan studies

### Building Inspection

211 building permit applications



## **PLANNING AND DEVELOPMENT SERVICES DEPARTMENTAL HIGHLIGHTS FROM 2011**

\$75,354,360 in construction value

\$635,950 in building permit fees

37 tree management permit applications

Prepared a new Building Bylaw that was adopted early in 2012.

### **Permits and Licenses**

Total of 6,839 parking decals, including:

- 6,569 resident parking decals
- 60 Marine Drive merchant decals
- 40 reserved stall decals
- 170 commercial vehicle decals

1,770 business licenses

832 pet licenses

### **Bylaw Enforcement**

Reorganization completed to separate bylaw enforcement from parking enforcement

Bylaw Officers appointed as Peace Officers

Prepared a new Ticketing for Bylaw Offenses Bylaw

Prepared a new Animal Control and Licensing Bylaw to be adopted by Council in 2012.

229 business license bylaw investigations

400 bylaw complaints

- 92 dog related, 7 dogs impounded
- 12 bicycles picked-up
- 28 noise complaints
- 5 tree cutting complaints
- 334 dogs on the beach/promenade (most issued warning tickets)



# DEPARTMENT OVERVIEWS

## RCMP SERVICES

The White Rock Royal Canadian Mounted Police Detachment consists of 23 regular members. Staff Sergeant Staff Sergeant Lesli Roseberry is the Detachment Commander and has occupied this role since March of 2009.

The White Rock Detachment is divided into four watches, each with a Corporal in charge. There is one community policing Constable. The Detachment is a fully equipped police detachment with front counter staff during business hours and with facilities to house prisoners (cells). Complaint taking and dispatching services are provided off site by the City of Surrey RCMP Operational Communications Centre.

The Detachment's Community Policing section is responsible for providing the citizens of White Rock several crime prevention programs. General Duty watch members often do not have the time to devote to these types of programs and for this reason an officer is dedicated to this unit to ensure its integrity. The Crime Prevention Coordinator is responsible for all of the Community Policing programs such as the mature driver training; graffiti clean up, and lock out auto crime. The Detachment also has a very active group of approximately 30 community policing volunteers that help administer and promote these programs.

The Community Policing member is also responsible for school liaison duties, including presenting the DARE program. This is a very popular program that provides drug and violence resistance training for grade five children.

The Victims Assistance Coordinator is responsible for providing victims and witnesses of crime support during their dealings with the criminal justice system. Staff provide valuable guidance and proper referrals to these people during a very stressful time in their lives.

The White Rock RCMP is committed to being transparent and accessible while identifying the needs and expectations of the community. With an emphasis on delivering the very best in community policing practices including problem-centered policing, crime reduction strategies and reducing repeat calls for service, S/Sgt. Roseberry is committed to building relevant and key relationships in the community. She believes the citizens of White Rock play an integral role in identifying issues of concern and she works with Mayor and Council in determining how best to deliver an effective and quality policing service to the City.

## DEPARTMENTAL HIGHLIGHTS FROM 2011

**White Rock RCMP Beach Enforcement Initiative:** On a weekend summer evening, White Rock RCMP has a minimum of three general duty members assigned to police the city. In 2011 these resources also provided enhanced traffic enforcement to the marine drive corridor. This initiative will continue in 2012 and is considered an overwhelming success.

**Enhanced Enforcement - Impaired Driving:** The detection and apprehension of impaired drivers within the City of White Rock remained a detachment priority in 2011. With enhanced initiatives and targeted enforcement in this area, the detachment apprehended a significant number of impaired drivers and issued numerous driving suspensions. With the new Immediate Roadside Suspension laws, drivers whose ability to operate a motor vehicle were impaired by alcohol were swiftly taken off our roadways.

### Traffic Enforcement:

White Rock RCMP ensures they engage in proactive opportunities for traffic enforcement within the City. In 2011 officers issued over 1,000 violation tickets, a high number of police-driver contacts for a city of this population and for a police department of this size.



# CITY FACILITIES

**City Hall**  
15322 Buena Vista Avenue  
White Rock, BC V4B 1Y6  
Contact: 604.541.2100  
Customer Service Hours:  
Monday to Friday 8:30 a.m.- 4:30 p.m.

**Centennial Park Leisure Centre**  
14600 North Bluff Road  
White Rock, BC V4B 3C9  
Contact: 604.541.2161  
Customer Service Hours:  
Monday to Friday 8:30 a.m.- 4:30 p.m.

**Kent Street Activity Centre**  
1475 Kent Street  
White Rock, BC V4B 5A2  
Contact: 604.541.2231  
Customer Service Hours:  
Monday to Friday 8:30 a.m. - 4:30 p.m.  
Saturday 9:00 a.m. – 1:00 p.m.

**Municipal Operations Centre**  
877 Keil Street  
White Rock, BC V4B 4V6  
Contact: 604.541.2181  
Customer Service Hours:  
Monday to Friday 8:30 a.m.- 4:30 p.m.

**RCMP**  
15299 Pacific Avenue  
White Rock, BC V4B 1R1  
Contact: 778.593.3600  
Customer Service Hours:  
Monday to Friday 8:30 a.m. - 4:30 p.m.

**White Rock Community Centre**  
15154 Russell Avenue  
White Rock, BC V4B 0A6  
Contact: 604.541.2199  
Customer Service Hours:  
Monday to Thursday 8:30 a.m. - 6:00 p.m.  
Friday 8:30 a.m. - 4:30 p.m.  
Saturday 9:00 a.m. - 1:00 p.m.

**White Rock Fire Hall**  
15315 Pacific Avenue  
White Rock, BC V4B 1R1  
Contact: 604.541.2121  
Customer Service Hours:  
Monday to Friday 8:30 a.m.- 4:30 p.m.

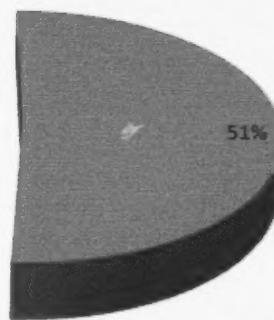
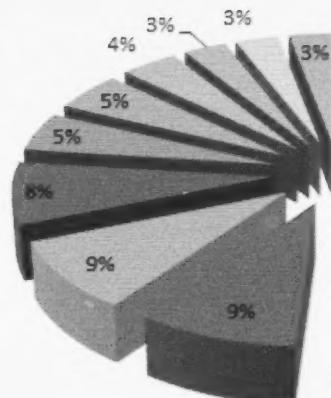
**White Rock Library**  
15342 Buena Vista Avenue  
White Rock, BC V4B 1Y6  
Contact: 604.541.2201  
Customer Service Hours:  
Monday to Wednesday 10:00 a.m. - 9:00 p.m.  
Thursday to Saturday 10:00 a.m. - 5:00 p.m.  
Sunday 1:00 - 5:00 p.m. (Thanksgiving - Easter only)

**White Rock Museum and Archives**  
14970 Marine Drive  
White Rock, BC V4B 1C4  
Contact: 604.541.2222  
Customer Service Hours:  
Monday to Friday 10:30 a.m. - 4:30 p.m.  
(Gallery / Gift Shop)  
Saturday and Sunday 11:00 a.m. – 5:00 p.m.  
(Gallery / Gift Shop)  
Monday to Friday 10:00 a.m. – 5:00 p.m.  
(Office)



# 2011 FINANCIAL INFORMATION

## 2011 Revenues



■ Municipal property taxes

■ Sanitary sewer fees & frontage tax

■ Government grants

■ Parking

■ Other

■ Drainage user fees

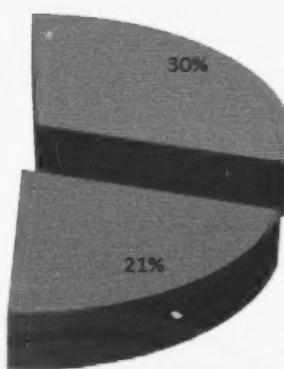
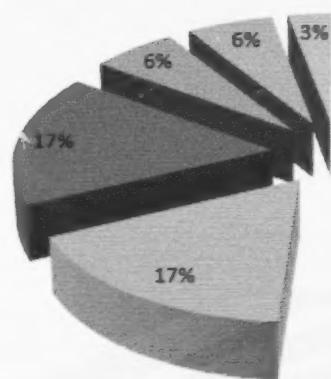
■ Library, fire protection & BIA levies

■ Parks, leisure & cultural services

■ Other contributions toward tangible capital assets

■ Licences & permits

## 2011 Expenses



■ Protection services

■ Parks, leisure & cultural services

■ Transportation, engineering and operations

■ General government

■ Sanitary sewer system

■ Solid waste services

■ Drainage system



**THE FINANCIAL STATEMENTS OF THE CORPORATION OF  
THE CITY OF WHITE ROCK**

**YEAR ENDED DECEMBER 31, 2011**



## MAYOR AND COUNCIL

It is my pleasure to present The Corporation of the City of White Rock's Financial Statements for the fiscal year ended December 31, 2011 pursuant to Section 167 of the *Community Charter*. The statements have been prepared in accordance with the Public Sector Accounting Board principles established by the Canadian Institute of Chartered Accountants.

The preparation and presentation of the Financial Statements and related information are the responsibility of management of The Corporation of the City of White Rock. This involves the use of management's best estimates and careful judgement. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

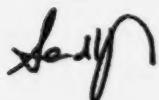
KPMG LLP, the City's independent auditors, has audited the financial statements contained herein and their report accompanies the statements.

Operating activities during the year contributed a surplus of \$5,956,391. The total accumulated surplus was \$110,538,007 as of December 31, 2011. This figure is comprised of reserves, the City's investment in tangible capital assets and other surplus funds.

Net financial assets increased by \$1,036,889 to \$29,841,829 as of December 31, 2011. This is a positive indicator of the City's financial position compared to December 31, 2010.

Debt, net of sinking funds, outstanding as of December 31, 2011 was \$159,724, compared to \$169,280 on December 31, 2010. The debt is attributed to a local area improvement, of which all annual payments are being recovered from the residents of the local area served by a new sanitary sewer service.

In summary, the City ended the year 2011 in a sound financial position.



Sandra Kurylo, B. Comm., C.M.A.  
Director of Financial Services





**KPMG LLP**  
**Chartered Accountants**  
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Canada

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Internet [www.kpmg.ca](http://www.kpmg.ca)

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying financial statements of The Corporation of the City of White Rock, which comprise the statement of financial position as at December 31, 2011, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.  
KPMG Canada provides services to KPMG LLP.





*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the City of White Rock as at December 31, 2011 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*  
\_\_\_\_\_  
Handwritten signature of KPMG LLP

Chartered Accountants

May 7, 2012

Burnaby, Canada



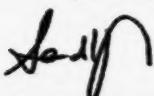
# THE CORPORATION OF THE CITY OF WHITE ROCK

## Statement of Financial Position

December 31, 2011, with comparative figures for 2010

	2011	2010
<b>Financial Assets</b>		
Cash and cash equivalents (note 2)	\$ 45,542,002	\$ 38,085,728
Accounts receivable (note 4)	2,915,531	7,461,847
Loan receivable (note 5)	46,000	56,623
	<b>48,503,533</b>	<b>45,604,198</b>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	5,396,307	5,840,698
Refundable performance deposits (note 3)	4,462,953	2,935,218
Capital lease obligation (note 7)	80,476	1,909
Debt, net of sinking fund deposits (note 8)	159,724	169,280
Deferred revenue (note 9)	8,562,244	7,852,153
	<b>18,661,704</b>	<b>16,799,258</b>
Net Financial Assets	29,841,829	28,804,940
<b>Non-financial Assets</b>		
Tangible capital assets (note 10)	80,183,828	75,200,596
Prepaid expenses	431,695	495,024
Inventories of supplies	80,655	81,056
	<b>80,696,178</b>	<b>75,776,676</b>
Accumulated surplus (note 11)	<b>\$ 110,538,007</b>	<b>\$ 104,581,616</b>
Commitments and contingencies (note 15)		

See accompanying notes to financial statements.



**SANDRA KURYLO**  
Director of Financial Services



# THE CORPORATION OF THE CITY OF WHITE ROCK

## Statement of Operations

Year ended December 31, 2011, with comparative figures for 2010

	2011 Budget	2011	2010
	(unaudited - notes 1(b)(v))		
<b>Revenue:</b>			
Property taxes:			
General purposes	\$ 17,607,011	\$ 17,606,824	\$ 16,877,676
Regional library and fire protection levies	1,138,359	1,138,330	1,125,027
Business improvement levy	300,000	299,999	287,188
	19,045,370	19,045,153	18,289,891
Receipts in lieu of taxes	16,881	16,881	16,273
Development levies	1,286,900	-	-
Sanitary sewer fees and parcel tax	3,098,655	3,124,944	3,207,029
Drainage user fees	1,674,800	1,676,445	1,524,200
Sales of services and other revenue (note 18)	7,541,916	7,684,084	7,571,877
Government grants	2,937,354	3,018,614	3,382,439
Developers' contributions of tangible capital assets (note 10(b))	-	202,215	270,135
	35,601,876	34,768,336	34,261,844
<b>Expenses:</b>			
General government	4,822,089	4,747,981	4,077,493
Protection services	9,055,985	8,739,585	8,667,430
Transportation, engineering and operations	4,805,925	4,904,059	4,683,173
Parks, leisure and cultural services	6,169,900	6,088,181	5,459,340
Solid waste services	1,394,260	1,673,398	1,346,785
Sanitary sewer system	2,726,756	1,708,550	1,859,292
Drainage system	862,550	932,781	586,104
Interest on debt	13,423	17,410	13,502
	29,850,888	28,811,945	26,693,119
Annual surplus	5,750,988	5,956,391	7,568,725
Accumulated surplus, beginning of year	104,581,616	104,581,616	97,012,891
Accumulated surplus, end of year	\$ 110,332,604	\$ 110,538,007	\$ 104,581,616

See accompanying notes to financial statements.



# THE CORPORATION OF THE CITY OF WHITE ROCK

## Statement of Changes in net Financial Assets

Year ended December 31, 2011, with comparative figures for 2010

	2011 Budget	2011	2010
(unaudited - notes 1(b)(v))			
Annual surplus	\$ 5,750,988	\$ 5,956,391	\$ 7,568,725
Acquisition of tangible capital assets	(17,702,260)	(8,337,210)	(9,594,951)
Amortization of tangible capital assets	3,262,600	3,292,269	2,812,778
Loss on disposal of tangible capital assets	-	49,793	107,274
Proceeds on disposal of tangible capital assets	-	11,916	75,168
	(8,688,672)	973,159	968,994
Acquisition of prepaid expenses	-	(431,695)	(495,024)
Acquisition of inventories of supplies	-	(80,655)	(81,056)
Use of prepaid expenses	-	495,024	391,825
Consumption of inventories of supplies	-	81,056	82,191
Change in net financial assets	(8,688,672)	1,036,889	866,930
Net financial assets, beginning of year	28,804,940	28,804,940	27,938,010
Net financial assets, end of year	<b>\$ 20,116,268</b>	<b>\$ 29,841,829</b>	<b>\$ 28,804,940</b>

See accompanying notes to financial statements.



# THE CORPORATION OF THE CITY OF WHITE ROCK

## Statement of Cash Flows

Year ended December 31, 2011, with comparative figures for 2010

	2011	2010
<b>Cash provided by (used in):</b>		
<b>Operations:</b>		
Annual surplus	\$ 5,956,391	\$ 7,568,725
<b>Items not involving cash:</b>		
Amortization	3,292,269	2,812,778
Loss on disposal of tangible capital assets	49,793	107,274
Developers' contributions of tangible capital assets	(202,215)	(270,135)
<b>Change in non-cash operating working capital:</b>		
Decrease (increase) in accounts receivable	4,546,316	(5,305,220)
Decrease (increase) in prepaid expenses	63,329	(103,199)
Decrease in inventories of supplies	401	1,135
Payments received on loan receivable	10,623	20,000
Increase (decrease) in accounts payable and accrued liabilities	(444,391)	1,365,120
Increase in refundable performance deposits	1,527,735	370,156
Increase in deferred revenue	710,091	634,459
<b>Net change in cash from operating activities</b>	<b>15,510,342</b>	<b>7,201,093</b>
<b>Capital activities:</b>		
Cash used to acquire tangible capital assets	(8,044,595)	(9,324,816)
Proceeds on disposal of tangible capital assets	11,916	75,168
<b>Net change in cash from capital activities</b>	<b>(8,032,679)</b>	<b>(9,249,648)</b>
<b>Financing activities:</b>		
Principal payments on debt	(9,556)	(9,102)
Principal payments on capital leases	(11,833)	(1,617)
<b>Net change in cash from financing activities</b>	<b>(21,389)</b>	<b>(10,719)</b>
<b>Investing activities:</b>		
Change in temporary investments	-	5,985,990
<b>Net change in cash and cash equivalents</b>	<b>7,456,274</b>	<b>3,926,716</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>38,085,728</b>	<b>34,159,012</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 45,542,002</b>	<b>\$ 38,085,728</b>
<b>Non-cash transactions:</b>		
Acquisition of assets under capital lease	\$ 90,400	\$ -

See accompanying notes to financial statements.



# THE CORPORATION OF THE CITY OF WHITE ROCK

## Notes to Financial Statements

Year ended December 31, 2011

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The Corporation of the City of White Rock (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

### 1. Significant accounting policies:

The City follows Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants, including the following significant policies:

#### (a) Basis of presentation:

The financial statements present the resources and operations including all accounts and funds of the City. All inter-fund transactions, assets and liabilities have been eliminated.

#### (b) Basis of accounting:

##### (i) Cash and cash equivalents:

Cash and cash equivalents include short-term highly liquid investments with maturity dates within three months of acquisition that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

##### (ii) Revenue:

Revenue is recorded on the accrual basis and is recognized when it is earned and measurable. Revenue relating to future periods, including prepaid property taxes and certain facility upgrade contributions, are reported as deferred revenue until earned.

##### (iii) Development cost charges ("DCCs"):

DCCs collected under the City's Development Cost Charge Bylaw, plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related tangible capital assets are acquired or constructed.

##### (iv) Expenses:

Expenses are recorded on the accrual basis and are recognized as they are incurred. This is upon of the receipt of goods or services and/or the creation of a legal obligation. Interest expense on debenture and other debt is accrued to December 31, 2011.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 1. Significant accounting policies (continued):

### (b) Basis of accounting (continued):

#### (v) Budget reporting:

The unaudited budget figures reported in the statement of operations represent the 2011 component of the Financial Plan Bylaw # 1937 adopted by the City Council on April 18, 2011.

#### (vi) Employee future benefits:

(a) The City and its employees make contributions to the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. The City's contributions are expensed as incurred.

(b) Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

#### (vii) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the value of developers contributed assets, useful lives for amortization, accrued sick and other post-employment benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

#### (viii) Debt:

Debt is recorded net of sinking fund balances.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

## 1. Significant accounting policies (continued):

### (b) Basis of accounting (continued):

#### (ix) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

#### (a) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - Years
Land improvements	10 to 50
Buildings and facilities	5 to 50
Machinery and equipment	4 to 25
Roads and sidewalks	10 to 50
Sanitary sewers	30 to 80
Storm sewers	30 to 80

Leasehold improvements are amortized using the lesser of the remaining term of the lease, including all renewal terms, or the life of the asset.

Annual amortization is charged commencing when the asset is acquired or available for use. Assets under construction are not amortized until the asset is available for productive use.

#### (b) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue.

#### (c) Arts and heritage assets:

Arts and heritage assets are not recorded as assets in these financial statements as stipulated by PSAB standards.

#### (d) Interest capitalization:

The City capitalizes the directly attributable interest costs whenever external debt is issued to finance the construction of tangible capital assets.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 1. Significant accounting policies (continued):

### (b) Basis of accounting (continued):

#### (x) Non-financial assets (continued):

##### (e) Leased tangible capital assets

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

##### (f) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

## 2. Cash and cash equivalents:

	2011	2010
Cash balances	\$ 13,775,474	\$ 8,843,788
Money market securities and term deposits maturing within 90 days of inception	27,932,305	25,446,955
MFA Money Market Fund	3,834,223	3,794,985
	<hr/> <b>\$ 45,542,002</b>	<hr/> <b>\$ 38,085,728</b>

Cash equivalents, including the MFA Money Market Fund, have annual yields that range from .93% to 1.60% (2010 - .94% to 1.30%).

## 3. Restricted assets:

Included in financial assets are cash and cash equivalents of \$2,453,676 (2010 - \$2,110,628) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 9).

Also included in cash and cash equivalents is an amount of \$4,462,953 (2010 - \$2,935,218) which consists of refundable performance deposits.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 4. Accounts receivable:

	2011	2010
Property taxes	\$ 784,151	\$ 931,281
Government grants	851,591	3,847,026
Amount secured by letters of credit	200,000	200,000
Contributions for tangible capital asset improvements	643,984	1,882,572
Other	435,805	600,968
	<hr/> \$ 2,915,531	<hr/> \$ 7,461,847

## 5. Loan receivable:

The City has a loan receivable in the amount of \$46,000 (2010 - \$56,623) from The White Rock Lawn Bowling Club (the "Club") to assist in financing the purchase and installation of the Club's artificial green. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The remaining principal will be paid in 5 annual instalments. The interest is paid semi-annually.

## 6. Post-employment benefits:

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post employment gratuity benefits and certain vacation benefits.

	2011	2010
Accrued benefit liability:		
Balance, beginning of year	\$ 942,320	\$ 895,843
Immediate recognition of		
Workers' Compensation benefits liability	(111,400)	75,500
Current service cost	79,400	66,900
Interest cost	39,700	42,700
Benefits paid	(41,476)	(141,723)
Amortization of actuarial loss	5,700	3,100
Balance, end of year	<hr/> \$ 914,244	<hr/> \$ 942,320

	2011	2010
Accrued benefit liability, end of year	\$ 914,244	\$ 942,320
Unamortized net actuarial loss	126,656	36,480

	2011	2010
Accrued benefit obligation, end of year	<hr/> \$ 1,040,900	<hr/> \$ 978,800



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 6. Post-employment benefits (continued):

This actuarial loss for accumulating benefits will be amortized over a period of 14 years which is equal to the employees' average remaining service lifetime. Post-employment liabilities are included in accounts payable and accrued liabilities.

The significant actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2011	2010
Discount rates	3.50%	4.50%
Expected future inflation rates	2.00%	2.00%
Expected wage and salary increases	2.50%	2.50%

## 7. Capital lease obligation:

The City has financed certain equipment by entering into capital leasing arrangements. There are two capital leases repayable in monthly blended installments of \$1,321 through March 31, 2012 and \$1,192 thereafter, including principal and interest. Minimum lease payments due under the capital lease are:

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Year ending December 31:	
2012	\$ 14,695
2013	14,300
2014	14,300
2015	14,300
2016	14,300
Thereafter	21,446
Minimum capital lease payments	93,341
Less amounts representing interest	12,865
	<hr/> \$ 80,476

## 8. Debt, net of sinking fund deposits:

The following debt is outstanding as of December 31, 2011:

	2011	2010
Debentures, net of sinking fund deposits	\$ 159,724	\$ 169,280



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

## 8. Debt, net of sinking fund deposits (continued):

The City issues debt instruments through the Municipal Finance Authority ("MFA") to finance certain capital acquisitions. Sinking fund balances, managed through the MFA, are netted against related long-term debts. Details are as follows:

Bylaw number	Purpose	Maturity date	Interest rate	Authorized amount	Sinking fund assets	2011	2010
1667	Sanitary Sewers	2023	5.95%	\$ 224,580	\$ 64,856	\$ 159,724	\$ 169,280

Total interest on debenture debt is \$13,363 in 2011 (2010 - \$13,363).

The above sanitary sewer fund debt was borrowed under a Local Improvement Construction Bylaw to finance an expansion of sanitary sewer services. Annual principal and interest payments on this debt are being fully recovered from the local area residents.

Principal payments to the MFA's sinking fund on the outstanding debenture debt over the next five years and thereafter are as follows:

2012	\$ 10,035
2013	10,536
2014	11,063
2015	11,616
2016	12,197
Thereafter	104,277
	\$ 159,724

## 9. Deferred revenue:

	2011	2010
Property taxes	\$ 3,699,536	\$ 3,666,994
Contributions for future capital works	706,007	1,009,288
Development cost charges	2,453,676	2,110,628
Deferred revenue - facility upgrades	805,520	451,110
Other	897,505	614,133
	\$ 8,562,244	\$ 7,852,153





## THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31 2011

## 10. Tangible capital assets:

# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

## 10. Tangible capital assets (continued):

### (a) Assets under construction:

Assets under construction which amount to \$1,151,380 (2010 - \$6,994,981) have not been amortized. Amortization of these assets will commence when the asset is put into service.

### (b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was comprised of:

	2011	2010
Land improvements	\$ -	\$ 40,500
Roads and sidewalks	87,188	166,775
Sanitary sewers	26,850	23,000
Storm sewers	88,177	39,860
<b>Developers' contributions of tangible capital assets</b>	<b>\$ 202,215</b>	<b>\$ 270,135</b>

### (c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

### (d) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including totem poles, sculptures and paintings located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

### (e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year.

## 11. Accumulated surplus:

	Statutory Reserves	Non-Statutory Reserves	Other Surplus Funds	Investment in Tangible Capital Assets	Total
General Fund	\$ 8,700,520	\$ 8,550,087	\$ 3,163,409	\$ 57,375,839	\$ 77,789,855
Sewer Fund	145,642	5,974,167	1,107,116	11,700,452	18,927,377
Drainage Fund	-	3,752,940	6,018	10,061,817	13,820,775
<b>Total for 2011</b>	<b>\$ 8,846,162</b>	<b>\$ 18,277,194</b>	<b>\$ 4,276,543</b>	<b>\$ 79,138,108</b>	<b>\$ 110,538,007</b>
<b>Total for 2010</b>	<b>\$ 9,372,141</b>	<b>\$ 16,507,533</b>	<b>\$ 4,123,645</b>	<b>\$ 74,578,297</b>	<b>\$ 104,581,616</b>



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 12. Investment in tangible capital assets:

	2011	2010
Tangible capital assets (note 10)	\$ 80,183,828	\$ 75,200,596
Less:		
Capital lease obligation	(80,476)	(1,909)
Debt	(159,724)	(169,280)
Deferred revenue - facility upgrades	(805,520)	(451,110)
Investment in tangible capital assets (note 11)	<u>\$ 79,138,108</u>	<u>\$ 74,578,297</u>

## 13. Statutory reserves:

### (a) General Fund Statutory Reserves – Year ended December 31, 2011:

	Capital Works		Off-Street			Total
	Land Sale Reserve	Equipment Replacement Reserve	Machinery & Equipment Reserve	Parking	Local	
				Facilities Reserve	Improvement Reserve	
Balance, beginning of year	\$ 3,244,544	\$ 3,339,725	\$ 2,592,250	\$ 7,113	\$ 32,353	\$ 9,215,985
<b>Add:</b>						
Transfers from general operating fund	50,000	-	643,000	-	-	693,000
Appropriation for vehicle replacement	-	481,000	-	-	-	481,000
Other amounts received	-	11,916	-	-	-	11,916
Investment income	36,351	37,929	26,696	81	-	101,057
<b>Deduct:</b>						
Acquisition of tangible capital assets	205,162	481,976	1,107,800	-	-	1,794,938
Operating expenses	7,500	-	-	-	-	7,500
Balance, end of year (note 11)	<u>\$ 3,118,233</u>	<u>\$ 3,388,594</u>	<u>\$ 2,154,146</u>	<u>\$ 7,194</u>	<u>\$ 32,353</u>	<u>\$ 8,700,520</u>



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 13. Statutory reserves (continued):

(b) Sanitary Fund Statutory Reserves - Year ended December 31, 2011:

	Terry Road Local Improvement Reserve
Balance, beginning of year	\$ 156,156
Add: Interest income	4,434
Deduct: Operating expenses	14,948
<b>Balance, end of year (note 11)</b>	<b>\$ 145,642</b>

## 14. Non-statutory reserves:

(a) General Fund Non-Statutory Reserves - Year ended December 31, 2011:

	Balance, beginning of year	Transfers to General Fund	Transfers from General Fund	Balance, end of year
Capital project reserve	\$ 1,959,580	\$ (820,954)	\$ 693,158	\$ 1,831,784
Computer replacement reserve	130,720	(46,360)	80,000	164,360
Economic development reserve	120,715	(101,000)	47,775	67,490
Pier preservation reserve	226,961	(101,385)	50,050	175,626
Police equipment reserve	193,452	-	15,000	208,452
Roadworks reserve	1,490,334	(422,274)	852,910	1,920,970
Density bonus policy reserve	297,430	-	-	297,430
Public art contribution reserve	410,000	-	-	410,000
Budget stabilization reserve	1,155,008	-	-	1,155,008
Buena Vista rental house reserve	19,200	-	14,900	34,100
Grant reserve	370,725	(215,457)	-	155,268
Other operating reserve	771,569	(271,790)	663,820	1,163,599
Incomplete capital projects	1,050,801	(628,501)	543,700	966,000
<b>Total (note 11)</b>	<b>\$ 8,196,495</b>	<b>\$ (2,607,721)</b>	<b>\$ 2,961,313</b>	<b>\$ 8,550,087</b>



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 14. Non-statutory reserves (continued):

(b) Sanitary Fund Non-Statutory Reserves - Year ended December 31, 2011:

Sanitary Sewer Fund	Balance, beginning of year	Transfers to Operating Fund	Transfers from Operating Fund	Balance, end of year
Capital project reserve	\$ 2,859,434	\$ (115,935)	\$ 1,308,908	\$ 4,052,407
Pump station reserve	1,006,965	(14,677)	256,672	1,248,960
Incomplete capital projects	1,154,200	(807,500)	326,100	672,800
<b>Total (note 11)</b>	<b>\$ 5,020,599</b>	<b>\$ (938,112)</b>	<b>\$ 1,891,680</b>	<b>\$ 5,974,167</b>

(c) Drainage Fund Non-Statutory Reserves - Year ended December 31, 2011:

Drainage Fund	Balance, beginning of year	Transfers to Operating Fund	Transfers from Operating Fund	Balance, end of year
Capital project reserve	\$ 1,389,749	\$ (158,179)	\$ 1,894,370	\$ 3,125,940
Operating reserve	25,000	-	-	25,000
Incomplete capital projects	1,875,690	(1,568,490)	294,800	602,000
<b>Total (note 11)</b>	<b>\$ 3,290,439</b>	<b>\$ (1,726,669)</b>	<b>\$ 2,189,170</b>	<b>\$ 3,752,940</b>



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 15. Commitments and contingencies:

### (a) Borrowing liability:

The City has a contingent liability with respect to debentures of the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

### (b) Third party claims:

A claim in the amount of \$500,000 was issued against the City and other parties relating to water ingress into a single family dwelling. The outcome of this claim is undeterminable and no accrual for potential liability has been recorded.

There are various other lawsuits and claims pending by and against the City. The outcome of these claims is undeterminable and it is the opinion of management that final determination of these claims will not materially affect the financial statements of the City.

### (c) Contracts:

The City has a contract with the federal government whereby the federal government provides Royal Canadian Mounted Police (RCMP) policing services. RCMP members and the federal government are currently in legal proceedings regarding pay raises for 2009 and 2010 that were retracted for RCMP members. As the final outcome of the legal action and the potential financial impact to the City is not determinable, the City has not recorded a provision for this matter in the financial statements as at December 31, 2011. The City has allocated \$143,000 to a reserve for this matter.

### (d) Lease commitments:

The City entered into a five-year agreement, initially ending July 31, 2008, to lease certain parcels of real property from The Burlington Northern and Santa Fe Railway Company. Under the terms of this agreement, the City is committed to annual rent payments as well as the costs of all taxes, utilities, insurance, repairs and maintenance of the leased premises. This is accounted for as an operating lease. This agreement provides for renewal options consisting of three additional five-year terms.

In January 2008, the City exercised its option to renew this lease for the five-year term ending July 31, 2013. During this period, the City is committed to annual base rent payments of \$350,000 with the exception of the period August 1, 2008 to July 31, 2009 which was negotiated at \$300,000.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 15. Commitments and contingencies (continued):

### (d) Lease commitments (continued):

The City has entered into various leases for office and other operating equipment. Total annual commitments for the next five years, net of applicable taxes are approximately as follows:

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Year ending December 31:	
2012	\$ 42,326
2013	35,580
2014	25,581
2015	12,652
2016	8,750
	<hr/> <b>\$ 124,889</b>

### (e) Agreements and contractual obligations:

In addition to the leases described above, the City has entered into various agreements and contracts for services and construction with periods ranging from one to five years. These commitments are in the normal course of operations.

### (f) Debt agreement with the MFA:

The City issues debt instruments through the MFA. As a condition of these borrowings, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at anytime the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and several liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA. Details of the contingent demand notes at December 31, 2011 are as follows:

	2011	2010
Sanitary sewer	\$ 7,364	\$ 7,364

These contingent demand loans are not recorded in the City's financial statements as they are not likely to be paid.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 15. Commitments and contingencies (continued):

- (g) E-Comm Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"):

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"). The City receives services for the regional 9-1-1 call centre for Greater Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 25 Class A and 24 Class B shares issued and outstanding as at December 31, 2011). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. Class B shareholders are only obligated to share in funding of the ongoing operating costs.

- (h) Municipal Insurance Association of British Columbia (the "Association"):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with the other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

## 16. Pension Plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 173,000 active members and approximately 63,000 retired members. Active members include approximately 35,000 contributors from local governments.

The latest valuation as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The City paid \$716,500 (2010 - \$682,300) for employer contributions to the Plan in fiscal 2011.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 17. Collections for other governments:

The City collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements as they are not revenue of the City. Such taxes collected and remitted to other government bodies during the year are as follows:

	2011	2010
Province of British Columbia - school tax	\$ 9,835,694	\$ 9,769,466
Other regional bodies	2,587,697	2,624,426
	<hr/> <u>\$ 12,423,391</u>	<hr/> <u>\$ 12,393,892</u>

## 18. Sales of services and other revenue:

	2011	2010
Parking	\$ 2,743,372	\$ 2,609,590
Parks, leisure and cultural services	1,227,178	1,192,446
Licences and permits	1,011,377	965,877
Interest and penalties	616,555	405,018
Contributions toward tangible capital asset improvements	970,445	1,659,163
Other	1,115,157	739,783
	<hr/> <u>\$ 7,684,084</u>	<hr/> <u>\$ 7,571,877</u>

## 19. Comparative figures:

Certain of the comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

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## 20. Segmented information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, visitors and many others. In compliance with PS2700, *Segment Disclosures*, certain financial information is required to be reported for major activities involving these services. Each of these major activities is comprised of various City departments and/or divisions as noted below.

**General Government Services – Mayor & Council, City Manager, City Clerk, Financial Services, Human Resources, Development Services and Information Services.** These departments are responsible for many legislative, operational and administrative support services including but not limited to City Council bylaw and procedural matters, levying and collecting property taxes, hiring City staff, supporting the City's information technology infrastructure, preparing land use plans and approving new development in the City.

**Protection Services – Police, Fire/Emergency Measures, Permits & Licenses and Bylaw Enforcement.** These departments are responsible for ensuring public safety and security, preventing crimes as well as enforcing various laws.

**Transportation, Engineering and Operations Services – Public Works, Engineering and Parking.** These areas are responsible for providing and maintaining the systems that enable the community to use transportation facilities such as roads, sidewalks and parking lots. This category also includes management and administrative services to the City's Operations Department.

**Parks, Leisure and Cultural Services – Leisure Services and Parks.** These areas are responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services.

**Solid Waste Services** – These services involve the City's garbage collection, green waste collection and recycling programs.

**Sanitary Sewer System Services** – These services involve the provision and maintenance of all systems related to the distribution and disposal of sanitary sewage.

**Drainage System Services** – These services include the provision and maintenance of all systems involving the distribution of stormwater run-off in the City.



# THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2011

## 20. Segmented Information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations	Parks, Leisure and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Consolidation Adjustments	2011	2010
Revenue										
Property taxes										
General purposes	\$ 17,606,824	\$ 328,834	\$ -	\$ 809,486	\$ -	\$ -	\$ -	\$ -	\$ 17,606,824	\$ 16,877,676
Regional library and fire protection levies	299,949	-	-	-	-	-	-	-	1,138,330	1,125,027
Business improvement levy	17,908,823	328,834	-	809,486	-	-	-	-	299,999	287,188
Receipts in lieu of taxes	16,881	-	-	-	-	-	-	-	19,051,153	18,389,897
Sanitary sewer fees and parcel tax	-	-	-	-	-	-	-	-	-	-
Drainage user fees	-	-	-	-	-	-	-	-	-	-
Parking	-	-	2,743,372	-	-	-	-	-	3,124,944	16,273
Parks, leisure and cultural services	-	-	-	1,227,178	-	-	-	-	3,124,944	3,207,029
Licences and permits	473,340	537,997	-	-	-	-	-	-	1,676,445	1,524,200
Interest and penalties	895,449	-	-	-	-	-	-	-	2,743,372	2,609,590
Contributions toward tangible capital asset improvements	-	-	459,059	510,486	-	-	-	-	1,227,178	1,192,446
Other	1,128,945	153,529	182,726	25,409	72,259	58,540	57,550	(563,621)	1,011,377	965,877
Government grants	578,438	35,640	368,213	2,036,323	-	-	-	-	616,555	405,018
Developers' contribution of (tangible) assets	20,709,928	1,056,000	3,841,488	4,608,892	72,259	3,221,440	1,822,172	(563,621)	970,445	1,059,163
Expenses										
Salaries, wages and benefits	2,902,172	3,926,633	1,883,771	1,792,176	530,455	247,478	190,760	(323,331)	11,150,114	10,564,458
Contracted services	849,631	4,316,203	1,467,278	2,688,325	89,928	1,427,387	634,485	(155,041)	12,126,176	11,137,263
Supplies and other	836,367	212,138	401,418	543,075	181,438	81,648	75,341	(85,449)	2,225,976	2,165,118
Amortization	159,811	284,611	1,151,592	1,064,805	83,577	276,006	273,087	-	3,292,266	2,612,778
Interest on debt	4,747,961	8,739,585	4,904,059	6,088,181	1,673,393	2,031,519	1,173,633	(563,621)	28,744,535	26,679,817
Annual surplus (deficit)	\$ 15,657,868	\$ 7,683,585	\$ (1,062,591)	\$ (1,479,289)	\$ (1,601,139)	\$ 1,176,558	\$ 648,539	\$ -	\$ 5,956,391	\$ 7,568,725



# COMPARATIVE GENERAL STATISTICS (UNAUDITED)

Year ended Dec. 31, 2011	2011	2010	2009	2008
Date of incorporation - April 15, 1957				
<b>Population (2011 Census)</b>	<b>19,339</b>	18,755	18,755	18,755
<b>Area in hectares</b>				
Land	505	505	505	505
Water	897	897	897	897
<b>Kilometers of road</b>				
Paved	80.1	80.1	80.1	80.1
Gravelled	2.0	2.0	2.0	2.0
<b>Building permits</b>				
Number	211	186	184	129
Value	\$75,354,360	\$40,466,278	\$43,617,266	\$35,896,220
<b>Comparative debt statistics:</b>				
Debenture and other debt	\$159,724	\$169,280	\$178,382	\$287,050
Debt per capita	\$8	\$9	\$10	\$15
<b>Tax rates for municipal purposes, includes General, Fire Protection and Fraser Valley Regional Library Levies:</b>				
(stated in dollars per \$1,000 of assessed taxable value)				
Residential	3.69217	3.77760	3.46388	3.25306
Utility	24.41217	25.76142	23.44568	22.26266
Business & other	9.01830	9.30372	9.37031	8.87241
Recreational/nonprofit	3.58586	3.65645	3.53614	3.37734
<b>Tax rates for school purposes:</b>				
(stated in dollars per \$1,000 of assessed taxable value)				
Residential	1.83310	1.93360	1.87720	1.81880
Utility	14.10000	14.40000	14.50000	14.20000
Business & other	6.60000	6.80000	7.00000	6.80000
Recreational/nonprofit	3.40000	3.50000	3.70000	3.60000



# COMPARATIVE GENERAL STATISTICS - CONTINUED

Year ended Dec. 31 ,2011	2011	2010	2009	2008
<b>Comparative taxation statistics:</b>				
Residential				
Utility	<b>\$26,662,283</b>	\$25,811,743	\$25,128,831	\$23,841,977
Business & other	<b>494,474</b>	486,550	490,567	534,095
Recreational/nonprofit	<b>3,707,465</b>	3,783,103	3,658,180	3,617,544
Utility levy in lieu of taxes	<b>30,188</b>	29,311	29,680	31,527
BIA* levy	<b>274,135</b>	285,888	269,860	270,735
Translink parking tax	<b>299,999</b>	287,188	250,000	316,096
Sanitary sewer frontage tax	<b>154,028</b>	153,985	154,144	155,003
Total current taxes including school and other government levies	<b>31,622,572</b>	30,837,768	29,981,262	28,766,977
Sanitary sewer user fees	<b>2,965,710</b>	2,876,733	2,802,155	2,618,549
Drainage user fees	<b>1,676,446</b>	1,524,200	1,426,018	1,332,666
Total taxes and Utility fees	<b>\$36,264,728</b>	\$35,238,701	\$34,209,435	\$32,718,192
Taxes and utility fees per capita	<b>\$1,875</b>	\$1,879	\$1,824	\$1,745
<b>Assessment for general purposes (taxable value)</b>				
Land	<b>3,351,405,595</b>	3,046,451,134	3,365,205,862	3,487,267,562
Improvements	<b>1,516,372,105</b>	1,512,241,854	1,324,576,352	1,211,085,652
	<b>\$4,867,777,700</b>	\$4,558,692,988	\$4,689,782,214	\$4,698,353,214
Deduct				
Exempt land	<b>105,853,257</b>	94,887,884	96,534,553	99,654,553
Exempt improvements	<b>92,945,645</b>	93,407,117	75,736,848	77,074,348
	<b>\$4,668,978,798</b>	\$4,370,397,987	\$4,517,510,813	\$4,521,624,313
Assessment per capita	<b>\$241,428</b>	\$233,026	\$240,870	\$241,089
Assessment for school purposes	<b>\$4,685,937,746</b>	\$4,387,174,203	\$4,534,304,425	\$4,541,283,365

\*BIA= Business Improvement Area



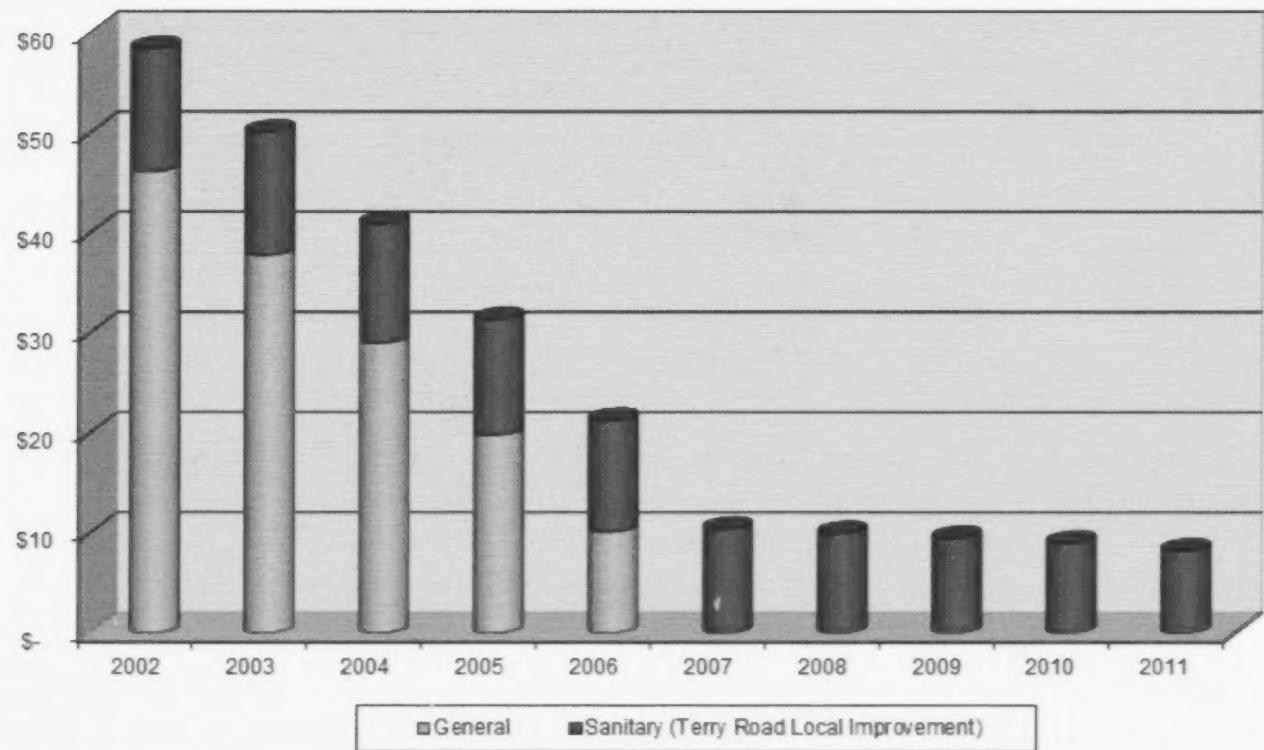
# 2011 PERMISSIVE TAX EXEMPTIONS

## ESTIMATED PROPERTY TAXES

Property Roll	Name	Address	Municipal General Purposes	Fraser Valley Regional Library Levy	Fire Protection (Hydrant) Levy
1290.002	Peace Arch Curling Club	1475 Anderson St	\$ 5,532	\$ 258	\$ 105
1403.000	Church on Oxford Hill	1519 Oxford St	\$ 1,675	\$ 78	\$ 32
1779.000	Fellowship Baptist Church (White Rock) Society Inc.	15138 Prospect Ave	\$ 1,215	\$ 57	\$ 23
1789.000	Peace Arch Hospital Auxiliary Society	15163 Prospect Ave	\$ 5,568	\$ 260	\$ 106
2136.000	Parish of the Holy Trinity	15115 Roper Ave	\$ 3,752	\$ 175	\$ 71
2146.000	Hilltop Gospel Church	15110 Thrift Ave	\$ 1,316	\$ 61	\$ 25
2695.000	Peace Arch Hospital & Community Health Foundation	15476 North Bluff Rd	\$ 7,455	\$ 348	\$ 141
2696.000	Peace Arch Hospital & Community Health Foundation	15486 North Bluff Rd	\$ 7,455	\$ 348	\$ 141
2697.000	Peace Arch Hospital & Community Health Foundation	15496 North Bluff Rd	\$ 15,072	\$ 704	\$ 286
2699.000	Peace Arch Hospital & Community Health Foundation	15485 Vine Ave	\$ 7,515	\$ 351	\$ 143
2700.000	Peace Arch Hospital & Community Health Foundation	15475 Vine Ave	\$ 7,515	\$ 351	\$ 143
2792.001	White Rock Hospice Society	15510 Russell Ave	\$ 1,985	\$ 93	\$ 38
2792.002	White Rock Hospice Society	15520 Russell Ave	\$ 1,985	\$ 93	\$ 38
2800.000	White Rock Hospice Society	15496 Russell Ave	\$ 1,985	\$ 93	\$ 38
2876.000	St. John's Presbyterian Church	1480 George St	\$ 2,871	\$ 134	\$ 54
2995.000	Salvation Army	15417 Roper Ave	\$ 2,901	\$ 135	\$ 55
3743.000	United Church of Canada	15385 Semiahmoo Ave	\$ 2,005	\$ 94	\$ 38
3754.000	First Church of Christian Scientist	1174 Fir St	\$ 992	\$ 46	\$ 19
3762.000	White Rock Community Church	15276 Pacific Ave	\$ 1,100	\$ 51	\$ 21
3763.000	White Rock Community Church	15282 Pacific Ave	\$ 1,693	\$ 79	\$ 32
3886.000	Roman Catholic Church	15262 Pacific Ave	\$ 5,975	\$ 279	\$ 113
4103.000	Sources Community Resources Society	882 Maple St	\$ 9,664	\$ 451	\$ 183
5303.000	Options Services to Communities Society	15877 Pacific Ave	\$ 2,404	\$ 112	\$ 46
6331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	As defined in the lease between the BNSF Railway Co. & the City of White Rock	\$ 17,314	\$ 809	\$ 328



## LONG TERM DEBT PER CAPITA



# THE CENTRE FOR ACTIVE LIVING

In June 2011, the City of White Rock hosted a celebration to mark the official opening of the Centre for Active Living, a new, innovative facility dedicated to helping citizens 'live well'.

The \$7 million facility, located next to Centennial Park Leisure Centre is a 31,000 square foot centre designed to provide a positive and supportive environment to help people to achieve and maintain good health.

Positive health is promoted through leading-edge programs that have come together under one roof; including fitness classes, professionally-supervised exercise, lifestyle education, and chronic disease prevention and self-management.

Individuals with cardiac and other chronic conditions will be able to transition seamlessly from monitored rehabilitation programs into community-run fitness programs, to take advantage of continuous opportunities for ongoing health improvement.

The concept behind the Centre for Active Living is that good nutrition and regular exercise are medicine, and healthy lifestyle choices can prevent disease from starting or health conditions from worsening. Citizens who are supported to 'live well' can enjoy longer, happier lives.

Sharing space in the Centre for Active Living is the new home of the Peace Arch Curling Centre, which adds a positive, social dimension to the facility.

Promoting healthy lifestyles through the Centre for Active living has the potential to transform the picture of health in our community. The vision for the Centre started in 2004 when the monitored cardiac rehabilitation program reached capacity at the Mel Edwards Centre. Project partners started researching and planning a collaborative effort to create a focal point to support the positive health of the population in the community. This led to many conversations with health proponents at home and abroad.

From inception to the building's completion, the Centre for Active Living and the Peace Arch Curling Centre has served as a testament to the power of partnership and collaboration. Its vision would not have been achieved without the involvement and support of citizens, many community groups, project partners and other major donors.

## Project Partners

- Government of Canada
- Government of British Columbia
- City of White Rock
- Fraser Health
- Peace Arch Hospital and Community Health Foundation
- White Rock South Surrey Community Foundation
- Peace Arch Curling Centre

## Other Major Donors

- The Rotary Club of White Rock
- RBC Foundation





MAYOR  
WAYNE BALDWIN



COUNCILLOR  
MARY WADE  
ANDERSON



COUNCILLOR  
ALAN CAMPBELL



COUNCILLOR  
HELEN FATHERS



COUNCILLOR  
LOUISE  
HUTCHINSON



COUNCILLOR  
GRANT MEYER  
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